

2006

AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF CERTAIN VESSELS**AFFIDAVIT FOR 4 PERCENT ASSESSMENT OF DOCUMENTED VESSELS AND CERTAIN VESSELS REGISTERED WITH THE DEPARTMENT OF MOTOR VEHICLES UNDER SECTION 2 OF ARTICLE XIII OF THE CONSTITUTION OF THE STATE OF CALIFORNIA AND SECTIONS 227 AND 254 OF THE REVENUE AND TAXATION CODE***(See also sections 130, 255, 260, and 275.5 of the Revenue and Taxation Code.)**To receive the full benefit of the reduced assessment, file this affidavit with the Assessor by February 15. 80 percent of the reduced assessment is available if this affidavit is filed between February 16 – August 1.*

NAME AND MAILING ADDRESS

STATE OF CALIFORNIA, COUNTY OF _____

(name of affiant)

states:

1. That as _____
(title)
2. of the _____
(corporation, partnership, or DBA)
3. the address of which is _____
(give complete address including zip code)
4. that I/the organization is the owner of a vessel that is either documented by the Bureau of Customs and named _____ or is registered by the California Department of Motor Vehicles, whose document number or CF number is _____ and, if applicable, whose port of documentation is _____.
5. That the vessel is engaged or employed **exclusively** in one or more of the following activities:
- a. ☐ Taking and possession of fish or other living resource of the sea for commercial purposes
 - b. ☐ Instruction or research studies as an oceanographic research vessel (attach evidence of official classification by United States Department of Transportation, or Coast Guard). *(Attach contract, statement, or agreement from recognized college, university, governmental agency, private foundation, or organization outlining nature of research and time duration.)*
 - c. ☐ Carrying or transporting seven or more people for hire for commercial passenger fishing purposes and holds a current certificate of inspection issued by the United States Coast Guard *(attach copy)*. A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this subdivision, *occasionally* means 15 percent or less of the total operating time logged for the immediately preceding assessment year.
- If (a) or (c) above is checked, provide the Fish and Game Boat Number _____.

CERTIFICATION*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING CLAIM

DATE

Whom should we contact during normal business hours for additional information?

NAME

ADDRESS (street, city, state, zip code)

DAYTIME PHONE NUMBER

**THIS DOCUMENT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION.
THIS AFFIDAVIT SUBJECT TO AUDIT.**

GENERAL INFORMATION

Revenue and Taxation Code, section 227 states in part: "A documented vessel, as defined in section 130, shall be assessed at 4 percent of its full cash value only if the vessel is engaged or employed exclusively: (a) in the taking and possession of fish or other living resource of the sea for commercial purposes; (b) in instruction or research studies as an oceanographic research vessel; or (c) in carrying or transporting seven or more people for hire for commercial passenger fishing purposes. A vessel shall not be deemed to be engaged or employed in activities other than the carrying or transporting of seven or more persons for hire for commercial passenger fishing purposes by reason of that vessel being used occasionally for dive, tour, or whale-watching purposes. For purposes of this subdivision, "occasionally" means 15 percent or less of the total operating time logged for the immediately preceding assessment year."

Section 255, Revenue and Taxation Code, provides this affidavit must be filed with the Assessor by February 15 each year to receive the full benefit of the reduced assessment. Section 275.5, Revenue and Taxation Code, provides that if the affidavit is filed between February 16 – August 1, the assessment shall be reduced in a sum equal to 80 percent of the reduction that would have been allowed had the affidavit been filed by February 15.